

Michigan State Tax Commission
Audit of Minimum Assessing Requirements
AMAR Review Sheet

The State Tax Commission, per [MCL 211.10f](#), has jurisdiction to determine substantial compliance with the requirements of the [General Property Tax Act](#). The AMAR review reflects the minimum assessing requirements of a local unit of government based on statute and [STC Rules](#), Policy, Bulletins and [Publications](#). Local units of government that do not meet one or more of the minimum requirements must submit a corrective action plan detailing how and when the deficiencies will be resolved.

Failure to submit an acceptable corrective action plan, or failure to resolve the deficiencies as outlined within the corrective action plan that is approved by the State Tax Commission, may result in the State Tax Commission [assuming jurisdiction of the assessment roll](#) of the local unit of government. Failure to meet one or more of the minimum AMAR requirements does not automatically result in State Tax Commission [assumption of jurisdiction of the assessment roll](#).

The AMAR review begins with collection of basic local unit information. There are four separate sections included within the AMAR review: A) Board of Review, B) Due Dates, C) Assessment Roll and D) Poverty Exemptions. The review is completed with the certification statement found in Section E that is required to be completed by the ACD/STC Field Staff Member conducting the review.

Local Unit Background Information:

Year of Audit: _____

Name of Local Unit: _____

Name of County: _____

Name of Assessor: _____

Assessor Certification Level: _____ Assessor Certification Number: _____

Name of Supervisor, City Manager or Mayor: _____ Title: _____

Mailing Address for Supervisor, City Manager or Mayor: _____

What is the required [certification level](#) for this local unit? _____

What date did the assessor [certify the assessment roll](#)? _____

What date did the [March Board of Review](#) close? _____

Does the local unit have an adequate [policy regarding public inspection of records](#)?

YES: _____ NO: _____

Section A

March, July and December Board of Review Requirements:

1. Did the March, July and December Boards of Review prepare minutes and file them with the local unit clerk in accordance with [MCL 211.33](#) and State Tax Commission [Board of Review Publications](#)? (See also [STC Bulletin 20 of 2010](#))

Requirement A1 Met: YES: _____ NO: _____

2. If the Board of Review made any taxable valuation changes to parcels, was [Form L-4035a, Taxable Value Calculations Worksheet](#), properly completed and made part of the Board of Review Record?

Requirement A2 Met: YES: _____ NO: _____

3. Are the March, July and December Boards of Review in compliance with [MCL 211.10f](#), [MCL 211.33](#), [STC Rule 209.28](#) and State Tax Commission [Board of Review Publications](#)? (See also [STC Bulletin 20 of 2010](#))

Requirement A3 Met: YES: _____ NO: _____

ACD/STC Field Staff Section A Comments: _____

Section B

Due Date Requirements:

1. Was the assessment roll timely delivered to County Equalization per [MCL 211.30](#)?

Requirement B1 Met: YES: _____ NO: _____

2. Were forms [L-4021](#), [L-4022](#) and [L-4025](#) timely delivered to County Equalization per [MCL 211.34d](#) and [Rule 209.26\(6b\)](#)?

Requirement B2 Met: YES: _____ NO: _____

ACD/STC Field Staff Section B Comments: _____

Section C

Assessment Roll Requirements:

1. Does the local unit have properly calculated and appropriately documented Economic Condition Factors that meet State Tax Commission requirements per [MCL 211.10e](#) and [STC ECF Publications](#)?

Requirement C1 Met: YES: _____ NO: _____

2. Does the local unit have accurate Land Value Maps that meet the State Tax Commission requirements per [MCL 211.10e](#) and [State Tax Commission Land Value Map Publications](#)?

Requirement C2 Met: YES: _____ NO: _____

3. Does the local unit have Land Value Determinations that are appropriately documented, properly calculated and meet State Tax Commission requirements per [MCL 211.10e](#) and [State Tax Commission Land Value Determination Publications](#)?

Requirement C3 Met: YES: _____ NO: _____

4. Does the [true cash value](#) on the local unit record cards agree with the true cash value indicated on the assessment roll with less than 1% overrides and less than 1% flat land values?

Requirement C4 Met: YES: _____ NO: _____

5. Do the local unit appraisal record cards meet a [90% or greater accuracy rating](#)?

Requirement C5 Met: YES: _____ NO: _____

6. Based upon a review of a sample of properties, do the current year's assessments of the local unit [include new construction](#) from the prior year?

Requirement C6 Met: YES: _____ NO: _____

7. Is the local unit in compliance with the requirement of uncapping the taxable value of property in the year following a transfer of ownership per [MCL 211.27a](#) within a less than 5% error rate?

Requirement C7 Met: YES: _____ NO: _____

8. Based on a sampling of known "sale" properties, is the local unit assessing all properties [uniformly at 50% of true cash value](#) as outlined within [STC Bulletin 19 of 1997](#)?

Requirement C8 Met: YES: _____ NO: _____

ACD/STC Field Staff Section C Comments: _____

Section D

Poverty Exemption Requirements:

1. Based upon a review of sample poverty exemptions granted by the Board of Review, is the local unit in compliance with the requirements of [MCL 211.7u](#) and [State Tax Commission Bulletin 7 of 2010](#) and [other STC Publications](#) for the exemptions granted?

Requirement D1 Met: YES: _____ NO: _____

2. Does the local unit maintain proper documentation outlined in [STC Bulletin 7 of 2010](#) that supports the granting of poverty exemptions issued under [MCL 211.7u](#) (e.g.: federal and state income tax forms)?

Requirement D2 Met: YES: _____ NO: _____

3. Has the local unit adopted the annual guidelines setting the income levels for their poverty exemptions and are those income levels not set lower than the [federal poverty guidelines](#) updated annually by the U.S. Department of Health and Human Services?

Requirement D3 Met: YES: _____ NO: _____

4. Has the local unit developed an asset test in accordance with [MCL 211.7u](#) and [State Tax Commission Bulletin 7 of 2010](#) and [other STC Publications](#)?

Requirement D4 Met: YES: _____ NO: _____

ACD/STC Field Staff Section D Comments: _____

Section E

ACD/STC Field Staff Certification:

I hereby declare that the foregoing information submitted is a complete and true statement.

Electronic Signature

Date

ACD District
District & Title

☐ By checking this box, I agree and confirm that the signature I have typed above is the electronic representation of my original, handwritten signature when used on this document and creates a legally-binding contract. I further understand that signing this document using my electronic signature will have the same legally-binding effect as signing my signature using pen and paper.

On April 21, 2011, the State Tax Commission approved the Audit of Minimum Assessing Requirements (AMAR) Process, and the AMAR Review Sheet for use when reviewing the effectiveness and accuracy of local unit of government assessing practices as required by the General Property Tax Act, Public Act 206 of 1893.